

1 AN ACT concerning taxation.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Electricity Excise Tax Law is amended by
5 adding Section 2-5.5 as follows:

6 (35 ILCS 640/2-5.5 new)

7 Sec. 2-5.5. Exemption for religious purposes,
8 orphanages, or school and religious purposes. Beginning with
9 bills for electricity or electric service issued on or after
10 January 1, 2002, the tax imposed under this Act does not
11 apply to property used exclusively for religious purposes,
12 used exclusively for school and religious purposes, or used
13 exclusively for orphanages and not leased or otherwise used
14 with a view to profit. This exemption includes all such
15 property owned by churches or religious institutions or
16 denominations and used in conjunction therewith as housing
17 facilities provided for ministers (including bishops,
18 district superintendents, and similar church officials whose
19 ministerial duties are not limited to a single congregation),
20 their spouses, children, and domestic workers, performing the
21 duties of their vocation as ministers at such churches or
22 religious institutions or for such religious denominations,
23 and including the convents and monasteries where persons
24 engaged in religious activities reside. A parsonage,
25 convent, monastery, or other housing facility shall be
26 considered under this Section to be exclusively used for
27 religious purposes when the church, religious institution, or
28 denomination requires that the above listed persons who
29 perform religious related activities shall, as a condition of
30 their employment or association, reside in the facility.

31 The Department shall establish by rule a procedure for

1 obtaining the exemption under this Section.

2 Section 99. Effective date. This Act takes effect upon

3 becoming law.